

WYLIE INDEPENDENT SCHOOL DISTRICT

BUSINESS PROCEDURE MANUAL

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Wylie Independent School District
Business Procedures Manual
Section 1
General Information

1.0 Requirements

- 1.1 The Wylie Independent School District (“District”) Business Procedures Manual for schools is a consolidation of updated guidelines designed to provide a comprehensive presentation of standardized procedures that are mandated by state law, Board policy, administrative directives and/or good business practices.
- 1.2 Compliance with these provisions is **mandatory** for all funds processed through the business office regardless of their source.
- 1.3 Conformation with these guidelines will allow prompt and accurate conducting of the district’s business affairs in a responsive and progressive manner.
- 1.4 Information and procedures specific to activity funds can be referenced in the Activity Fund Manual.

2.0 District Policies

The following policies and administrative directives apply to district funds:

- BBFA (Legal) Ethics: Conflict of Interest
- BBFB (Legal) Ethics: Prohibited Practices
- BQ (Local) Planning and Decision-Making Process
- BQA (Local) Planning and Decision-Making Process: District-Level
- BQB (Local) Planning and Decision-Making Process: Campus-Level
- CAA (Local) Fiscal Management Goals and Objectives: Financial Ethics
- CCA (Legal) Local Revenue Sources: Bond Issues

CDA	(Local) Other Revenues: Investments
CE	(Legal) Annual Operating Budget
CFB	(Local) Accounting Inventories
CFD	(Local) Activity Funds Management
CH	(Legal, Local) Purchasing and Acquisition
CHE	(Legal) Purchasing and Acquisition: Vendor Relations
CHF	(Legal) Purchasing and Acquisition: Payment Procedures
CMD	(Legal, Local) Equipment and Supplies Management: Instructional Materials Care and Accounting
CQ	(Legal, Local) Electronic Communication and Data Management
CV	(Local) Facilities Construction
DBD	(Legal, Local) Employment Requirements and Restrictions: Conflict of Interest
DBE	(Legal) Employment Requirements and Restrictions: Nepotism
DEE	(Legal, Local) Compensation and Benefits: Expense Reimbursement
DH	(Exhibit) Employee Standards of Conduct
DK	(Local) Assignment and Schedules
DMD	(Local) Professional Development: Professional Meetings and Visitations
EHBD	(Local, Legal) Special Programs: Federal Title I
FJ	(Legal) Gifts and Solicitations
FM	(Legal, Local) Student Activities
FP	(Legal, Local) Student Fees, Fines and Charges
GKB	(Local) Community Relations: Advertising and Fundraising in the Schools
GKD	(Local) Community Relations: Nonschool Use of School Facilities
GKDA	(Local) Nonschool Use of School Facilities: Distribution of Nonschool Literature

Wylie Independent School District
Business Procedures Manual
Section 2
Purchasing Guidelines

1.0 General Guidelines

- 1.1 The purchasing process begins with the identification of goods or services that the district intends to acquire. All purchases must be coordinated with the District's vision, goals, and objectives. The procurement of these goods or services is monitored in the business office.
- 1.2 The objective of procurement is to obtain services or to buy materials, supplies and equipment of the right quality, the right quantity, from the best source, at the best price and in compliance with all applicable legal requirements, thus ensuring taxpayer dollars are well spent.
- 1.3 The organization director/principal is responsible for all expenditures made from budgets assigned to him/her.
- 1.4 Budget allocations are intended for expenditures for goods and services to be used during the current school year.
- 1.5 Unused budget appropriations lapse at year-end.

2.0 Legal Requirements/Local Requirements

- 2.1 The business office will make the initial determination as to whether competitive bidding is required. A bid is required when over the course of a twelve-month period, the district will spend in excess of the competitive bidding thresholds for the same or similar commodities/items or services other than construction. Local/state policy dictates the requirements for purchases of similar commodities/services valued under \$50,000.00. Exceptions to this rule are as follows:

- Sole/only source items that have no reasonable equivalent and are, in fact, available only from one source, and captive replacement or component parts for equipment repair. A notarized sole source affidavit form is required. Each sole source purchase will require an affidavit. The sole source affidavit form is available in the business office.
- Emergencies that arise out of an accident or other unforeseen occurrence or condition where delay would endanger the public welfare such as a sewer and water failure, gas leaks, light and power failure, fuel shortage, transportation delay, fire and health hazards, etc. The business office should be contacted so that they can instruct you on the best procedures to follow in this situation.
- State/County Contracts
- Purchases from a Correctional Institution (TDCJ)
- Purchases from an Inter-local Agreement with a Purchasing Cooperative (HCDE, TCPN, TIPS, etc.)
- Purchases from a State Purchasing Cooperative (TASB, TBPC, HGAC, etc.)
- Purchases to match an existing product such as replacement uniforms for band, choir, athletics, etc.
- Professional services such as attorneys, fiscal advisor fees, architects, physicians, certified public accountants and engineers

Purchases of similar commodities/services valued at \$50,000.00 or more in the aggregate during a twelve-month period require a competitive bid processed in the business office and approved by the Wylie Board of Trustees (BOT).

2.2 Orders must not be split to circumvent any of the above requirements. A trustee, officer, agent, or employee of a school district who intentionally, recklessly, or with criminal negligence makes or authorizes split, separate, sequential, or

component purchases with intent to avoid the competitive bidding requirements commits an offense. The offense is a Class B misdemeanor and is an offense involving moral turpitude.

2.3 District Policy CH (Local), states, “Persons making unauthorized purchases shall assume full responsibility for all such debts.”

2.4 No personal purchases of any nature may be made through or from the District.

3.0 The Competitive Bid Process

3.1 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance. Once a determination has been made that a competitive bid must be in place (similar commodities/services valued at \$50,000.00 or more in the aggregate during a twelve-month period) in order to purchase goods/services for the District, the business office will require information from the budgetary authority making the purchase in order to advertise for the bid.

3.1.1 All bids must be advertised in a local newspaper once a week for two separate weeks to determine any and all vendors wishing to respond.

3.2 The business office prepares a bid package for mail out to the approved vendors allowing time for an accurate response, typically three (3) weeks prior to the bid opening. A request for bids must contain the following elements:

3.2.1 The business office will provide approved vendors a purchase description or specifications covering the item(s) to be obtained

3.2.1.1 Bid specifications are the listing of reasonable standards and limitations which bidders are obliged to observe.

3.2.1.2 A specification generally will include a description of the required item, the characteristics or functions of the item, and the terms and conditions under which the procurement will be made.

3.2.1.3 Specifications must be drafted to allow vendors supplying reasonably equivalent items to compete on an equal basis. Specifications should not be so vague that bidders do not have enough information on which to draw intelligent bids nor should they be unduly restrictive.

3.2.1.4 Specifications that tend to favor a particular bidder, not for any reason in the public interest, but rather to ensure the award of the contract to a particular vendor, are improper.

3.2.1.5 If a brand name represents an industry-wide standard, the brand name product may be specified as long as the specifications provide an "equivalency clause," that is, a statement that products reasonably equivalent to the standard are acceptable. Samples may be required in order to determine equivalency from a vendor.

3.2.2 Work or services needed

3.2.3 Terms and conditions for the proposed bid contract

3.2.4 Time and place for opening bids and other provisions

3.3 Bid documents are date stamped and left unopened until the advertised bid opening date and time. Bid documents are publicly opened and tabulated. All interested parties may attend the bid opening.

3.4 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance.

3.5 Bids may be awarded as an "all or none" bid giving all items awarded to one vendor or by line item awarded to multiple vendors.

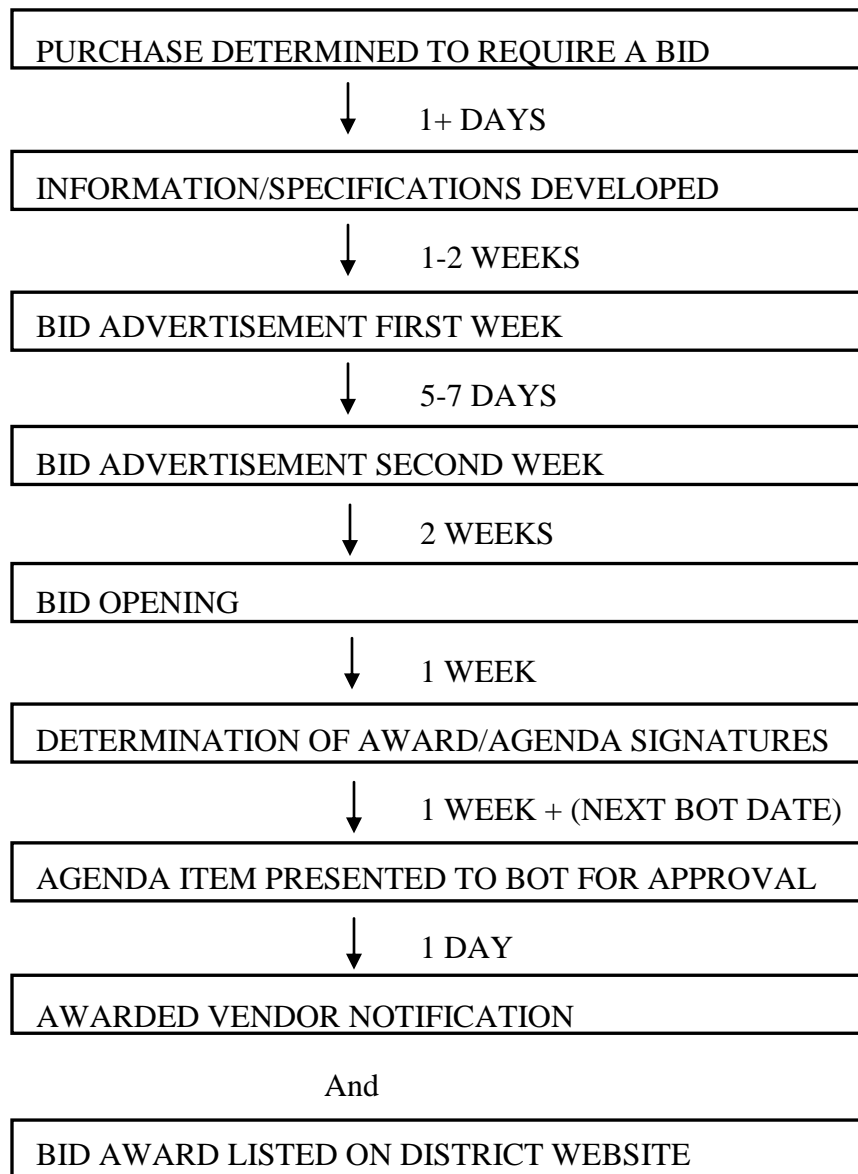
3.6 Tie bids will be determined by coin toss and listed as such on the Tabulation of Bids unless one is a local vendor. Local vendors are given priority over out-of-city and out-of-state vendors.

3.7 When the bid has been opened and tabulated by the business office, a copy of the Tabulation of Bids will be furnished by the superintendent.

3.8 The business office/superintendent will prepare the agenda item to be presented for the Board of Trustees' approval at the next scheduled board meeting.

3.9 Timeline for Bid Process

The following timeline is an approximation for estimating the length of time to allow for the bid process.



TOTAL TIME = APPROX. 6 – 8 WEEKS

4.0 \$50,000 or more in the aggregate for each 12-month period

All District contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made by the method that provides the best value for the District:

- 4.1 Competitive bidding.
- 4.2 Competitive sealed proposals.
- 4.3 A request for proposals for services other than construction services.
- 4.4 An inter-local contract.
- 4.5 The reverse auction procedure as defined by Government Code 2155.062(d).
- 4.6 The formation of a political subdivision corporation under Local Government Code 304.001.

Education Code 44.031(a)

5.0 Informal Price Quotations

- 5.1 Quotes may be obtained by fax, email, or telephone. Current pricing must be obtained from three sources quoting the same specifications.
 - 5.1.1 If a vendor is unable to meet those specifications, another vendor should be contacted if possible.
 - 5.1.2 If another vendor is not available, then the vendor not able to meet the specifications will be accepted.
- 5.2 Award of the quotation must be based on what is the best value for the district.
 - 5.2.1 If a vendor is disqualified (not meeting specifications), a brief statement indicating the reasons must be attached.
 - 5.2.2 Informal quotations do not require BOT approval.

6.0 Inter-Local Contracts

- 6.1 The district has contracted or agreed with other local governments to purchase goods and services reasonably for the installation, operation, or maintenance of the goods.
- 6.2 Requirements for inter-local contracts include:
 - 6.2.1 Authorization by the governing board of each party to the contract

- 6.2.2 Statement of the purpose, terms, rights and duties of the contracting parties
- 6.2.3 Specification that each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party
- 6.3 Inter-local contracts available to the district include but are not limited to:
 - 6.3.1 Texas Building and Procurement Commission
 - 6.3.1.1 TBPC <http://www.tbpc.state.tx.us/stpurch/coopmain.html>
 - 6.3.2 Department of Information Resources (Technology)
 - 6.3.2.1 DIR <http://www.dir.state.tx.us/>
 - 6.3.3 Texas Cooperative Purchasing Network (TCPN)
 - 6.3.3.1 <http://www.tcpn.org/alphavendorlist.html>
 - 6.3.4 Texas Inter-Local Purchasing Systems (TIPS)
 - 6.3.4.1 <http://www.Tips-texas.com>
 - 6.3.5 Buy Board
 - 6.3.5.1 <http://www.buyboard.com>
 - 6.3.6 Multi-Regional Purchasing Cooperative (MRPC)
 - 6.3.6.1 <http://purchase.esc2.net/MRPC/contractpage/default.asp>

7.0 Sole Source Purchases

- 7.1 A firm price quotation from sole source
 - 7.1.1 Quoted prices must be good for 30 days
 - 7.1.2 Quoted prices must be inclusive of all cost including freight
 - 7.1.3 Quoted prices must be on Vendor letterhead
- 7.2 The Confirmation of Sole Source Compliance by Vendor form must be completed by the vendor.
 - 7.2.1 Forward form to business office to attach to the purchase order

8.0 Purchasing Process

- 8.1 There are gifts and relations from vendors that are unacceptable for district officials and district employees.
 - 8.1.1 School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. **“Gift to a Public Servant” is a Class A misdemeanor offense if the recipient is a governmental employee who exercises some influence on the purchasing process of the governmental entity.**
 - 8.1.2 If a board member or member of their immediate family has a financial interest in a business entity(s), they are required to disclose this relationship through the execution of an affidavit.
 - 8.1.3 Board members must abstain from voting on award of contracts to businesses in which they or their immediate family members have a financial interest.

9.0 Purchase Requisitions/Purchase Orders

- 9.1 When an employee needs to purchase items, they must complete the Requisition Form.
 - 9.1.1 Submit Requisition Form to the campus principal.
- 9.2 The campus principal is then responsible to follow the procedures outlined in the Purchasing Guidelines.
 - 9.2.1 Resulting documentation is attached to the Requisition Form.
- 9.3 Upon Campus Principal’s approval, the requisition is then submitted to the Superintendent.
- 9.4 Once the requisition has final approval, the requisition is converted to a Purchase Order.
- 9.5 The Purchase Order is printed for the order to be placed.
- 9.6 Upon arrival of the purchased item(s), the originator of the requisition will verify contents with the purchase order and attach it to the packing slip, invoice, and resulting documentation from the Purchasing Guidelines Procedures.

9.6.1 Submit all purchasing documents to the business office.

9.6.2 This verifies that the purchase is complete and ready for payment to be made.

10.0 Payment Authorization

10.1 When the district receives an invoice for payment without having encumbering a purchase order, employee must sign and forward the blue form to the business office.

10.1.1 Documentation of expense must be attached.

10.1.2 The superintendent's approval is required for all expenses.

10.1.2.1 Except for bills that occur monthly.

10.2 Once the check run is complete, the check is mailed to the vendor.

11.0 Credit Cards

11.1 When an employee uses a district credit card a Credit Card expense form must be completed.

11.1.1 Form must be completed and all receipts attached for approval.

11.2 At the end of each month, statements are reconciled per receipts submit to Business Office for payment.

12.0 Returning Goods to a Vendor

12.1 It is the responsibility of the originator/receiver to contact the Business Office when the goods received are damaged or not as anticipated.

12.1.1 It is important to examine the merchandise/goods as soon as possible after receipt of damaged or missing items.

12.1.2 The District only has fifteen (15) calendar days upon receipt from the carrier to legally file a claim against the carrier.

13.0 Accounts Payable

13.1 When purchases are made whether through the purchase order process, payment authorization, credit card authorization, travel reimbursement; it is the responsibility of the originator to follow this procedure.

- 13.1.1 All correct forms must be submitted properly filled out with attached documentation.
- 13.1.2 Proper account codes must be on the appropriate form requesting payment.
- 13.1.3 There must be an approval signature.
- 13.1.4 If there is special handling forms and remittance information should be attached to the top left side of the document used to request payment.
- 13.2 For all purchases that have a purchase order, the vendor is required to submit the invoice to Business Office. In the event that an employee receives the invoice, they are required to forward the invoice to Business Office for processing.
- 13.3 When the receipt of the goods or services has been confirmed and the invoices received in Business Services, payment is ready to be made.
- 13.4 The purchase order is retrieved and attached to the invoice.
- 13.5 In the event an invoice is received that did not have a corresponding purchase order, an expense form must be completed.
- 13.6 Daily invoices and all other payment authorizations are input into Skyward for check run to take place as needed.
- 13.7 When it is time for the weekly check run, the Business Office will take appropriate action to correct any issues.
 - 13.7.1 Once changes and corrections are made a final Check Payment List is printed.
- 13.8 After the checks have been printed the Business Office will pull any remittance information and place it with the check and place in an envelope to be mailed.
- 13.9 The file copy of the check is attached to the invoice and filed by vendor name in the monthly filing cabinet.

14.0 Lost/Voided Checks

14.1 Inquiries about lost checks should be directed to the business office.

14.1.1 If a stop payment needs to be issued, the business office will take care of it.

14.2 If a check is incorrect or no longer is needed, it should be forwarded to the Business Office so that the check can be properly voided.

Wylie Independent School District
Business Procedures Manual
Section 3
Budget

1.0 General Information

- 1.1 The annual operating budget is the foundation on which annual school district activities are dependent.
- 1.2 The budget is reflective of the district's educational plan and should be viewed as an operating subset of a more comprehensive financial plan that directly correlates to the goals and objectives established to achieve the district's mission. Listed below are the Wylie ISD mission statement, goals and objectives.

Mission:

The Wylie Independent School District seeks to provide an education of excellence for all of our students so they may function effectively, successfully and productively in society.

- 1.3 School districts are labor-intensive organizations. As such, salary and benefits constitute the major portion of the annual operating budget.
- 1.4 The budget is prepared in accordance with generally accepted accounting principles and state guidelines.
 - 1.4.1 State guidelines are administered and monitored by the Texas Education Agency (TEA). Detailed information can be obtained at <http://www.tea.state.tx.us/school.finance/audit/resguide12/far> by referencing the Financial Accountability System Resource Guide (FASRG).
- 1.5 The budget is adopted by the Board of Trustees (BOT) prior to the beginning of the fiscal year (September 1 – August 31). Listed below is the budget calendar followed by the district:

Budget Calendar

<u>September</u>	Post current school year budgets Provide campuses and departments with account detail Budget Review prepared on current school year Roll prior year purchase orders with goods not received by 8/31
<u>October</u>	Present Budget Review to BOT Load current school year PEIMS budget file Update Cash Flow Forecast
<u>November</u>	Evaluate prior year ending budget vs. audited actual Calculate roll-forward amounts from prior year on dedicated funding sources Begin decision-making process regarding mandated TEC and TEA changes
<u>December</u>	Submission of PEIMS budget information to TEA Study current year payroll budget based on September - November expenditures
<u>January</u>	Preliminary local property tax values are estimated
<u>February</u>	Conduct budget workshop for next school year with BOT and administration Prepare budget gathering documents for next school year Budget Review prepared on current school year
<u>March</u>	Budget gathering documents sent to campuses and departments Administration meets to review and recommend next school year campus staffing adjustments Budget preparation training conducted with campus, department and program leadership
<u>April</u>	Extract current year budget data into next year budget preparation module Review and load campus and department budget requests
<u>May</u>	Conduct comprehensive analysis of current year budget vs. actual Budget Review prepared on current school year Budget gathering documents sent to special revenue program directors
<u>June</u>	Initial next school year state aid projection prepared Present Budget Review to BOT Present next school year Preliminary Budget overview to BOT Modifications continue with state aid, local revenue and expenditure projections Submit next school year Working Budget document to BOT
<u>July</u>	Conduct second budget workshop with BOT Perform final analysis of current school year budgets to estimated year-end expenditures/accruals Final Budget Review prepared on current school year
<u>August</u>	Complete Truth In Taxation calculation Present current school year Final Budget Review to BOT Submit next school year Proposed Budget to BOT after final budget review

Adopt next school year budget
Adopt next school year tax rate

2.0 Budget Preparation for Campuses

- 2.1 Budget gathering documents are sent to the campuses in March for the next fiscal year.
- 2.2 Staff participation in the budget process is required.
 - 2.2.1 It is now a requirement of the Texas Education Code that your Campus Site-Based Decision Making (SBDM) committee also participate in the budget process.

3.0 Budget Preparation for Departments and Special Revenue Funds

- 3.1 Budget gathering documents are sent to the departments in March for the next fiscal year. Special revenue gathering documents are sent in April/May to allow for receipt of Notice of Grant Awards (NOGA).
- 3.2 Detailed instructions will be provided by the business office regarding the preparation of your budget worksheet.
 - 3.2.1 New program needs should be explained in detail and reference the related accounts.
 - 3.2.2 Salaries and related benefit accounts are calculated by the business office.
 - 3.2.3 Extra pay, part-time pay and substitutes should be budgeted by campus.
 - 3.2.4 If you are proposing to increase the number of positions, please submit detailed explanations and/or justifications to the Superintendent for approval.
- 3.3 Amounts budgeted for professional services should be included on the budget worksheet and properly supported on the form provided in the budget gathering documents.

4.0 Budget Amendments

- 4.1.1 Budget amendments are prepared as needed.
- 4.1.2 These amendments apply only to 6200, 6300 and 6400 series of object accounts. They may not be used for payroll.

4.1.3 To initiate a request for an amendment, the principal/director should submit it to the business office.

4.1.4 The principal/director will be notified of changes to be made to their budget accounts.

5.0 Account Code Structure

5.1 The overall account code structure is designed to serve as both an efficient account code facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district.

5.2 See Account Codes in the Financial Accounting Resource Guide-Module 1: Financial Accounting and Reporting on TEA's website.

Wylie Independent School District
Business Procedures Manual
Section 4
Donations

1.0 Donations

- 1.1 The District may choose to accept or reject any donation.
- 1.2 All donations shall be provided by the donor with no conditions attached.

Wylie Independent School District
Business Procedures Manual
Section 5
Cash Receipts

1.0 Cash receipts consist of checks, money orders and cash received from various sources.

- 1.1 Any employee collecting monies should submit money and appropriate documentation for the collection of the money to the campus secretary on a daily basis.
- 1.2 A deposit slip will be created by the employee for the cash received and taken to the campus secretary for deposit.
- 1.3 Documentation should include deposit (purpose, from whom it came, individual dollar amount, total money collected and the date collecting money).
- 1.4 The cash receipt is entered into Skyward.
- 1.5 Record cash receipt number generated by Skyward on deposit slip.

2.0 Returned Checks

- 2.1 Returned checks are checks previously deposited which are returned unpaid by the bank because of insufficient funds, account closed, stop payment, etc.
- 2.2 The bank will send returned checks to the business office who will notify the campus.
 - 2.2.1 No more checks should be accepted from the maker until the check is redeemed.
 - 2.2.2 Immediate action is instrumental in collecting on a returned check.
- 2.3 The campus will contact the maker of the check to obtain payment on the returned check. It must be paid off with cash, cashier's check or money order, not with another check issued by the check maker.
 - 2.3.1 If initial collection efforts fail (verbal or written), the next step is to send a letter by certified mail, return receipt requested.

- 2.4 When payment is received, prepare a cash receipt (include the number of the original check) for the payment and return the original check to the check maker. Indicate on the cash receipt in the “for” section that it is payment for a returned check.

Wylie Independent School District
Business Procedures Manual
Section 6
Employee Travel

1.0 Employee Travel

- 1.1 An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out district business **only** with the prior approval of the employee's immediate supervisor. A Travel Expense Form must be completed.
 - 1.1.1 The Travel Expense Form must be received by the Business Office no later than 10 business days prior to the date of travel.
 - 1.1.2 Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.
 - 1.1.3 For any authorized expense incurred, the employee shall submit a statement, with receipts, documenting actual expenses and in accordance with administrative procedures.
- 1.2 Travel expenses are to be reported on a Wylie Independent School District (Wylie ISD) Travel Expense Form. The following rules apply to all employees of Wylie ISD with reference to travel expense reports:
 - 1.2.1 Travel expenses must be in compliance with District Policy DEE (Local) and DMD (Local).
 - 1.2.2 The completed Travel Expense Form should be submitted to the Business Office within thirty (30) days of completion of the travel.
 - 1.2.3 Reimbursement will not be made unless all supporting documentation is in order.
 - 1.2.4 Each employee's Expense Form should include only his/her own expenses. Separate bills should be obtained whenever possible.

1.2.5 Receipts for monies expended for railroad, air or bus transportation, hotel accommodations and registration are to be submitted with the Travel Expense Form as evidence of the expenditures.

1.2.6 Miscellaneous expenses for incidentals, amusements, valet parking (unless self-parking not available), non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement.

2.0 Travel Advances

2.1 Travel advances are allowed when approved by the superintendent.

3.0 Registration Only or Registration and Mileage Only Expenses

3.1 Submit the completed Travel Expense Form approved by the principal along with the documentation showing the amount of the registration fee to the Business Office for payment to the vendor.

3.2 For advance registration, submit a Payment Expense Form payable to the vendor approved by the principal, and the original and a copy of the registration form. This original registration form will be mailed with payment to the vendor.

3.3 When an informal purchase order number (which is obtained from the business office) is used for advance registrations and upon receipt of the original invoice, submit it with a Payment request for payment to the vendor.

3.4 If the employee has personally paid for the conference/workshop, request for registration reimbursement must be submitted on a Payment Form and original paid receipt.

3.4.1 If the original paid receipt is not provided, a copy of the front and back of the employee's cancelled personal check, a copy of the conference flyer (which shows the registration fee).

3.4.2 Or, if the original paid receipt is not provided and the payment was made by credit card or debit card, a copy of the employee's credit/debit statement showing the expense incurred by the traveler, a copy of the conference flyer (which shows the registration fee).

3.4.3 Registration through the Internet will need the same documentation as 4.4.2 above.

3.5 When registration has been paid out of activity funds and will be reimbursed by district funds, submit a Payment Form approved by the principal along with the registration form.

4.0 Meal Allowances

4.1 District, State and Federal Funds:

4.1.1 Meal rates allowable are \$5 for breakfast, \$8 for lunch, and \$12 for dinner. Receipts are not required.

4.1.2 If a meal is provided at a function being attended, such as a banquet included in the conference registration, that meal will not be eligible for reimbursement.

4.1.3 Alcoholic beverages shall not be consumed during regular business hours when on official school business. Charges of any alcoholic beverages are the responsibility of the employee.

5.0 Lodging

5.1 Reservations through the Internet are acceptable under the following guidelines:

5.1.1 Reservations by this method are charged state sales tax and a mandatory processing fee. Total amount must be equivalent to or less than the allowable rate in order to be reimbursed the total amount.

5.1.2 A “Print Screen” of the reservation is required for reimbursement. If available, obtain the room rate and an itemized receipt from the hotel.

5.1.3 A copy of the employee’s credit card statement showing the employee incurred these charges is necessary for reimbursement.

5.2 In Texas, a Hotel Tax Exemption Certificate must accompany payment to the hotel to avoid paying state taxes. This certificate may be gotten from the business office.

5.2.1 When checking into the hotel, provide the clerk with the Hotel Tax Exemption Certificate.

5.2.2 Upon checkout, review the billing to ensure that state sales tax was not charged.

5.2.3 The Wylie ISD will not provide reimbursement for state sales tax (unless traveling outside of Texas).

5.2.4 County and municipal hotel occupancy taxes may be reimbursed.

5.3 District, State and Federal Funds:

5.3.1 Hotel rates vary, and every effort should be made to obtain the most economical and practical accommodations available considering the purpose of the meeting.

5.3.2 The District will reimburse an employee actual cost up to the allowable maximum. The allowable maximum is \$85 unless prior approval by superintendent.

5.3.3 Original, itemized receipts are required.

5.3.4 Amounts in excess of the above limits are the responsibility of the employee.

6.0 Transportation

6.1 When an employee uses his/her personal vehicle on official school business, mileage is reimbursed. School vehicles should be used if at all possible. Please submit a Transportation Request as early as possible.

6.2 The maximum allowable for travel on official school business may not exceed the amount of the standard airline fare to that location.

6.3 The mode of transportation is the one in the district's best interest. It should be the most cost effective mode.

6.4 First-class airline travel will not be permitted. Airline receipts are required.

6.5 Contact the business office before making any airline reservations.

6.6 Reservations through the Internet are acceptable under the following guidelines:

- 6.6.1 A “Print Screen” of the reservation is required for reimbursement.
- 6.6.2 A copy of the employee’s credit card statement showing the employee incurred these charges is necessary for reimbursement.
- 6.7 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.
- 6.8 The rate of reimbursement for the employee’s personally owned motor vehicle is 44.5 cents per mile. Except for the cost of airport parking incurred while on official business or parking fees required for transaction of school business, no additional expense incidental to the operation of such motor vehicles shall be allowed.
- 6.9 Receipts are required for monies expended for railroad, air, taxi, parking fees, etc.
- 6.10 MapQuest should be used for computing miles traveled by automobile.

7.0 Use of Personal Vehicle for Wylie ISD Business

- 7.1 The Travel Expense Form must be completed by employees to claim approved mileage reimbursement. This information comes from MapQuest.
 - 7.1.1 The intent of the mileage reimbursement is to reimburse for all **actual business miles driven** in excess of the commuting miles from your home to your primary work location and back. If there are no miles driven in excess of normal commuting miles, no reimbursement is due.
 - 7.1.2 All mileage reported should be based on MapQuest.
 - 7.1.3 Never report miles driven to and from home to your primary work location.
 - 7.1.4 If you begin your workday at your primary work location, begin reporting miles from that point using MapQuest.
 - 7.1.5 If you begin your workday at a temporary work location, you may report miles from your home to that location or miles from your primary work location to that location, whichever results in the shortest travel distance reported.
 - 7.1.6 Record the miles from each work location to the next using MapQuest.

- 7.1.7 If you end your workday at a temporary work location, you may report miles from your location to your primary work location or to your home, whichever results in the shortest travel distance reported.
 - 7.1.8 The signature of the supervisor on the Travel Expense Form indicates that the report has been verified for the validity of the activity and that payment is authorized.
- 7.2 When an employee uses his/her personal vehicle and is reimbursed for mileage, reimbursement is not made for gasoline since it is already included in the mileage rate allotted.
- 7.2.1 In-district mileage will not be reimbursed.
- 7.3 When a Wylie ISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability to \$100,000.

8.0 Rental of Vehicle for Wylie ISD Business

- 8.1 For information regarding rentals, contact the business office.
- 8.2 Wylie ISD is exempt from paying state sales tax in Texas when renting a vehicle for business purposes.
- 8.3 Gasoline expense is reimbursable when using a rental car. A receipt is required for reimbursement.
- 8.4 The Wylie ISD Automobile Insurance Policy (AP) will cover all liability and physical damage if the Wylie ISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.
 - 8.4.1 The Wylie ISD AP does not cover other physical damage caused by natural disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages.
 - 8.4.2 All vehicle rentals will be done through the business office.

9.0 Spouse/Children Accompanying Traveler

- 9.1 In cases where the spouse/children who are not on official school business accompany the school official or employee, no expenses for the spouse/children may be included.
 - 9.1.1 Only single standard room rates are to be included in the request for reimbursement. For example, if a double room costs \$85.00 per night and a single room costs \$75.00 per night, the employee will be reimbursed at the \$75.00 rate if the room is shared with the spouse/children.
- 9.2 It is not permissible to charge any expenses for the spouse/children to Wylie ISD and later reimburse the District.

10 Mileage Only Expense

- 11.1 If mileage is the only expense requested for reimbursement, please submit on the Travel Expense Form.
- 11.2 Reimbursement will be 44.5 cents per mile and must be in compliance with 8.0 above. Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient method. Official toll road receipts must be provided as support for the reimbursement.

Wylie Independent School District
Business Procedures Manual
Section 7
Student Travel

1.0 Student Travel - General Instructions

- 1.1 All Wylie ISD student travel should be in compliance with District Policies.

2.0 Overnight Trips by Students

- 2.1 All individuals and groups representing the Wylie ISD in competition requiring an overnight trip must receive advance written approval from the school principal.
- 2.2 Each student and parent/guardian will be required to sign the supporting documents that will include a liability waiver, comments regarding conduct requirements, adequacy of chaperones, and other appropriate data.
- 2.3 The principal/director's office should be provided with a list of all students, teacher/sponsors, parents etc. as well as the itinerary.
- 2.4 Parent/guardian expenses cannot be borne by the school district unless there is a financial hardship, which will be considered on a case-by-case basis by the principal.

3.0 Meal Allowance for Student Related Trips (In-State)

- 3.1 Students will be provided \$5.00 per meal. Sponsors/coaches (Wylie ISD employees) taking a single day trip will be provided a maximum of \$5.00 for breakfast, \$8.00 for lunch, and up to \$12.00 for dinner, unless otherwise authorized. No receipts will be required. Students and sponsors will sign receipt of meal money.
- 3.2 Students taking a trip requiring an overnight stay will be provided \$5.00 per meal. No receipts will be required. Students will sign receipt of meal money.

- 3.3 Sponsors/coaches (Wylie ISD employees) accompanying students on an overnight trip should refer to Employee Travel, Section 5.0 for meal allowances. No receipts will be required. Sponsors/coaches will sign receipt of meal money.

4.0 Approval Required

- 4.1 Student travel paid from campus budgets requires principal's approval.
- 4.2 Student travel paid from departmental budgets requires principal's approval.

5.0 Advances for Student Travel

- 5.1 Advances for student travel should be processed using the appropriate Expense Form for registration, lodging, meal expenses, rental expense, and miscellaneous expenses. Sponsor/coaches should obtain proper original receipts for above items including parking and gasoline and submit to their principal or the appropriate administrator upon return, who will forward to the business office for back up of advanced check. Receipts are not required for meals.
- 5.2 Record attendees on back of the Travel Expense Form along with number of meals needed.
- 5.3 Literature showing the amount of registration should accompany the Payment Authorization.
- 5.4 Sales Tax Exemption forms for lodging and vehicle rental must be used to avoid being charged the sales tax.
- 5.5 Cash Advance for Meals for Students and Sponsors/Coaches
 - 5.5.1 A Payment Expense Form with proper approval should be sent to the business office to process in the regularly scheduled check run. A breakdown of all meals and a list of students and sponsors/coaches attending must be attached for proper support. The Payment Expense Form should be made payable to one of the sponsors/coaches traveling so

that the sponsor/coach can go to the bank to cash the check rather than the principal of the school.

5.6 Cash Advance for Lodging for Students and Sponsors/Coaches

- 5.6.1 A Payment Expense Form pay with proper approval should be sent to the business office to process in the regularly scheduled check run. A breakdown with the number of rooms, room rates, and a list of students and sponsor/coaches traveling must be attached for proper support. The Payment Expense should be made payable to the hotel, when possible, to cut down on paperwork. After proper approval is acquired, the Payment Expense should be sent to the business office for processing.
- 5.6.2 At times it has been necessary for the principal to use his credit card to pay lodging for student travel. When this happens, a Payment Expense Form to the principal is acceptable. A copy of the receipt from the hotel must accompany the Payment Expense Form along with a list of students and sponsor/coaches traveling. After proper approval is acquired, the Payment Expense Form should be sent to the business office for processing.

5.7 Cash Advance for Car/Van Rental

- 5.7.1 A Payment Expense Form with proper approval should be sent to the business office to process in the regularly scheduled check run. An original invoice from the rental company must be attached for proper support. The Payment Expense should be made payable to the rental company, when possible, to cut down on paperwork.
- 5.7.2 At times is has been necessary for the principal to use his credit card to pay for car/van rental expenses. When this happens, a Payment Expense Form to the principal is acceptable. A copy of the receipt from the rental company must accompany the Payment Expense Form. After proper approval, the Payment Expense Form should be sent to the business office for processing.
- 5.7.3 Some rental companies will invoice Wylie ISD for the rental fees. A Payment Expense Form with proper approval and the original invoice must be prepared and sent to the business office to process in the regularly scheduled check run.

6.0 Transportation

- 6.1 Reimbursement for mileage when the employee uses his/her personally owned vehicle will be 44.5 cents per mile. Request for reimbursement should be submitted on a Travel Voucher Form.
- 6.2 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.
- 6.3 When a Wylie ISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability up to \$100,000.
- 6.4.1 Contact the business office before making airline reservations.

7.0 Vehicle Rental for Student Travel to Competitions

- 7.1 For information regarding rentals, contact the business office.
- 7.2 A school or school system may not purchase or lease a new 15-passenger van if it will be used significantly by, or on behalf of, the school or school system to transport pre-primary, primary, or secondary school students to or from school or an event related to school unless the 15-passenger van complies with the motor vehicle standards prescribed for school buses and multifunction school activity buses.
- 7.3 Wylie ISD is exempt from the Texas state sales tax, sometimes referred to as motor vehicle tax; however, out-of-state tax is not exempt.
- 7.4 Wylie ISD is not exempt from property rental tax.

7.5 The Wylie ISD Auto Insurance Policy (“AP”) will cover all liability and physical damage if the Wylie ISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.

7.5.1 The Wylie ISD AP does not cover other physical damage caused by natural disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages. However, if renting a vehicle **out-of-state**, please **buy** the additional coverage offered by the rental company to avoid any problems.

7.5.2 All vehicle rentals should be made through the business office.

8.0 Reimbursement to Sponsors/Coaches or Reimbursement to Wylie ISD from Sponsors/Coaches from Advances for Student Travel

8.1 After the competition, submit documentation to include a list of attendees, original receipts for lodging, car rental, gasoline and other miscellaneous expenses as backup documentation for money previously advanced. Forward the documentation for approval along with the expense report/student travel request to your principal, who will then forward to the business office.

8.2 If the sponsor/coach had expenses exceeding the amount of the advance, an Expense Form must accompany the above documentation for the sponsor/coach to be issued a reimbursement.

8.3 If the expenses were less than the money previously advanced, either cash or a personal check from the employee payable to Wylie ISD must accompany the above documentation within seven (7) days of the trip.

Wylie Independent School District
Business Procedures Manual
Section 8
State and Federal Program Reporting

1.0 General Information

- 1.1 Special revenue/grant funds are provided by the federal government, state government or local sources.
- 1.2 These funds are legally restricted to expenditures for specified purposes as determined by a Comprehensive Needs Assessment and the Application.
- 1.3 Applications for grants must be in compliance with District policies and administrative directives.
 - 1.3.1 Before applying for a grant that requires matching funds, the applicant must obtain approval from the business office.
- 1.4 If a grant is awarded to the District, to a campus, or to a department, the program contact must immediately provide the following items to the business office:
 - 1.4.1 Grant application with proper approval
 - 1.4.2 Grant guidelines
 - 1.4.3 Grant budget
 - 1.4.4 Grant timeline, including reporting dates for program and financial reports
- 1.5 The program director of a particular grant is responsible for compliance with the grant and proper program reporting to state and federal agencies.
- 1.6 The business office is responsible for grant expenditure reporting.

- 1.7 The program director must be familiar with the grant and timeline as it relates to (not all inclusive):
 - 1.7.1 Budget
 - 1.7.2 Expenditure verification
 - 1.7.3 Beginning and ending dates
 - 1.7.4 First and last date funds can be spent (varies by grant)
 - 1.7.5 Final day for receiving encumbered items (varies by grant)
 - 1.7.6 Final report due date
- 1.8 The appropriate information must be provided to the business office on a timely basis to ensure that all cash receipts and cash disbursements for state and federal programs are properly recorded and reported for each program's current fiscal year.

2.0 Salary Accruals

- 2.1 All salary accruals (for work performed during the grant period) must be calculated based on each employee's total salaries, wages, applicable benefits and taxes, less the amount of payments each employee has actually received as of the last day of each program's fiscal year. **Verification of this data is essential. The business office** will verify salary information including first and last day of employment with each program director before calculating salary accruals.

3.0 Salary Accruals – Summer School Teachers

- 3.1 Special attention should be given to summer school teacher salaries and related expenditures. Since their salaries may relate directly to the expiration of a program, and/or even cross program fiscal years, timelines for reporting expenditures for them is very important to submitting accurate fiscal year end reports.

4.0 Purchase Orders

- 4.1 Cut-off dates for purchase orders should ensure that all materials are received in time to be properly recorded. Purchasing requirements and procedures vary

among programs. **Each program director should monitor this activity to ensure compliance with the program's intent.**

5.0 Expenditure Verification

5.1 Program directors should monitor financial activity in Skyward.

5.1.1 Actual receipts and expenditures should be verified.

5.1.2 Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.

5.2 If there are any corrections, please send them to the business office as soon as possible, but no later than the last day of the program's fiscal year end. This will allow time for adjustments to be made prior to submission of the Final Expenditure Report.

5.3 Petty cash will not be disbursed for grant funds.

5.4 ARRA Reporting Procedures

5.4.1 Periodically the business manager will run a budget status report for each grant from the financial system and prepare a monthly expenditure report that tracks expenditures by object code. The monthly expenditures for the specific grant are then entered into eGrants on the TEA website and are certified to complete the draw down request.

5.4.2 Once the wire transfer is made into the District's operating account, the Director of Accounting Services prints the deposit information, and records the deposit into the appropriate account. An Accounting Clerk enters the deposit into the financial system.

5.4.3 Section 1512 quarterly reporting: Each quarter, the District will enter all necessary and required information into the ER system through TEA. Some of the required information that must be entered includes:

- Jobs created/retained
- Any infrastructure investments
- Cumulative Payments \$25,000 or greater to Vendors

The information must also be certified in order to be complete.

5.5 Calculation of FTEs for Stimulus Fund Reporting

5.5.1 Quarterly reports require calculation of FTEs for American Recovery and Reinvestment Act (ARRA) Stimulus grants. The District uses the following methodology to calculate the FTEs:

- A payroll projection was prepared at the beginning of the grant application for each of the stimulus grants. The payroll projection identified employees that were part-time or full-time as well as the number of days that each employee was projected to work.
- Each quarter, the Special Business manager compares the associated payroll journals to the payroll projection to ensure that the identified employees are being charged to the grant. After confirming, the following calculation is done: total number of hours worked and funded by ARRA within the reporting quarter divided by total quarterly hours in a full time schedule.

5.5.2 Title XIV State Fiscal Stabilization Fund (266): High School counselors are expensed to the Title XIV State Fiscal Stabilization Fund (SFSF) grant.

6.0 Twelve-month Employees

6.1 It is the responsibility of the principal to notify the business office when budget coding for employee compensation changes. Fund numbers for federal programs may change effective July 1. Budget coding for twelve-month employees should be updated before processing of July payroll.

7.0 Administering Federal/ARRA Funds

7.1 Wylie ISD will maintain documentation to ensure that Federal/ARRA expenditures are allowable. Principal will ensure that expenditures are:

- 7.1.1 Reasonable and necessary to carry out the intent and purpose of the program.
- 7.1.2 Addressing identified needs in the Comprehensive Needs Assessment
- 7.1.3 Addressing activities described in the DIP/CIP
- 7.1.4 Evaluated for positive impact by SBDM
- 7.1.5 Upgrading the entire school-wide educational program
- 7.1.6 Supplemental to other non-federal programs

7.2 Wylie ISD is a single attendance area and does not have to do comparability

7.3 Time and Effort

- 7.3.1 Employees are required to have a current job description that identifies the program(s) or cost objectives under which the employee works for documentation for charges to federal programs.
- 7.3.2 For teachers and paraprofessionals, the daily class schedule will provide documentation of activities performed for each particular program.
- 7.3.3 A signed and dated copy of the job description and activities performed for the program should be maintained in the employee's personnel file. The job description and the schedule must be signed by the employee and the campus principal.
- 7.3.4 Employees who do not work 100% are required to maintain Time and Effort records to account for their time. These records will be turned into the business office each month.
- 7.3.5 Employees who are 100% funded by a single grant program are required to maintain on file a signed and dated job description that clearly shows he/she is assigned 100% to that program. The job description must be signed by the employee and the campus principal.

8.0 Grant Records Retention

- 8.1 Financial and programmatic records include supporting documents, statistical reports, and other records pertinent to program regulations or the grant agreement relating to projects or programs funded by the granting agency.
- 8.2 Federal regulations require that all records of the types mentioned must be available for audit for 7 years after the date of submission of the single or last expenditure report to the grantor. If an audit is pending in which an expenditure or the eligibility of a student to participate in a federal program is questioned, then all records affecting the outcome of the audit must be retained until the audit is settled.

Wylie Independent School District
Business Procedures Manual
Section 9
Sales Tax Rules

1.0 Purchases

- 1.1 All purchases made for the exclusive use of the District should be made tax exempt. A Texas Sales and Use Tax Exemption Certificate Form should be issued to the vendor.
 - 1.1.1 A Texas Sales and Use Tax Exemption Certificate Form can be obtained from the business office.
 - 1.1.2 When reimbursing a district employee for purchases made on behalf of and for the exclusive use of the District, sales taxes should not be reimbursed to that person. To keep a person who makes the purchases from having to absorb the sales tax, complete and give them a Texas Sales and Use Tax Exemption Certificate Form before they make the purchase.

2.0 Lodging

- 2.1 District employees and students traveling on official district business should issue a Hotel Tax Exemption Certificate Form to the hotel/motel in lieu of paying the state hotel occupancy tax.
- 2.2 The hotel exemption exempts only the state portion of hotel occupancy taxes. The city and county taxes should be paid by the employee and will be reimbursed.

3.0 Motor Vehicle Rental

- 3.1 District employees traveling on official district business should issue a Motor Vehicle Certificate for Rental Tax Form to the rental agency in lieu of paying sales tax.
- 3.2 Mark "*A Public Agency*" as the reason for claiming an exemption.

4.0 Out-of-State Purchases

- 4.1 Whether items are purchased in-state or out-of-state does not determine if a transaction is taxable or not taxable. An out-of-state vendor might be required to collect sales tax at the time of sale. It is recommended to make all purchases tax exempt where practicable. This helps prevent duplicate payment of sales taxes.

However, if an out-of-state vendor insists on being paid sales tax at the time of purchase, it should be done.

Wylie Independent School District
Business Procedures Manual
Section 10
Payroll

1.0 Establishing a New Employee for Payroll Purposes

- 1.1 The employee must complete an I-9 and W-4 form if appropriate.
 - 1.1.1 The employee must submit a copy of his/her social security card.
 - 1.1.2 The employee must submit a copy of his/her driver's license.
 - 1.1.3 The employee must be fingerprinted or show evidence of required fingerprinting.

2.0 Authorization Agreement for Direct Deposit

- 2.1 Employees may enroll in the Direct Deposit Program.
- 2.2 Employees must complete the Direct Deposit Authorization Agreement for automatic deposit.
 - 2.2.1 This will provide the employee's bank transit number, account number, and account type to the business office.
 - 2.2.2 In order to reduce the possibility of identity theft, this form must be delivered to the business office in person.

3.0 Employee Extra Pay Request

- 3.1 Extra Pay Request must be submitted by the supervisor to the superintendent.

4.0 Payroll Deduction Agreement

- 4.1 Obtain blank Payroll Deduction Agreement forms from the business office and complete the form as follows:
 - 4.1.1 *Employee Name:* Enter the name of the employee requesting the deduction.

- 4.1.2 *Social Security Number:* Enter the social security number of the employee.
- 4.1.3 *Type of Deduction:* Enter the type of deduction the employee is requesting. Example: DeLeon Foundation
- 4.1.4 *Frequency:* Enter the frequency of the deduction requested. All deductions will be semi-monthly with the exception of contributions, which may be one-time only.
- 4.1.5 *Dollar Amount:* Enter the dollar amount to be deducted from each paycheck. Example: \$15.00
- 4.1.6 *Beginning Date:* Enter the date on which the employee wants this amount to begin being deducted from their paycheck. Please note that the payroll department requires this form to be received at least 10 days before this date to insure proper processing of this deduction.
- 4.1.7 *Signature/Date:* The employee requesting this deduction **must** sign and date this line.
- 4.1.8 *Status:* Indicate whether this is a new deduction or a change to an existing deduction.
- 4.1.9 Submit to business office.

5.0 Distribution of Paychecks

5.1 Payroll Calendar:

- 5.1.1 Employees are paid on the 10th and 27th of each month unless that date falls on a weekend or holiday.
- 5.1.2 If the normal pay date falls on a weekend or holiday, pay checks are normally distributed the first business day prior to the 10th.

5.1.3 NO PAYCHECK OR DIRECT DEPOST VOUCHER ARE EVER TO BE GIVEN TO ANY OTHER PERSON UNLESS THEY HAVE A WRITTEN NOTE FROM THE EMPLOYEE AND PROPER IDENTIFICATION.

5.2 Miscellaneous Paychecks and Direct Deposit Vouchers Procedures:

- 5.2.1 Employee must contact the payroll department if a check or direct deposit voucher was not received.
- 5.2.2 Paychecks for extra duty will be mailed to the employee's home address from the period of June to August of each year.
- 5.2.3 Substitute checks will be mailed by the business office.
- 5.2.4 An employee may be responsible for any stop payment charges.

6.0 Time Sheet/Card Procedures

- 6.1 All non-exempt employees should accurately record all time transactions.
- 6.2 Actual hours worked should be recorded by rounding to the nearest $\frac{1}{4}$ hour per table below.

Rounding Table

0-7 minutes report as an even hour (part of last completed hour)

8-24 minutes report as a quarter hour

25-37 minutes report as a half hour

38-52 minutes report as a three-quarter hour

53-60 minutes report as an even hour

- 6.3 Calculate the totals for each day and week.
- 6.4 Supervisors must approve all variations from standard work schedule in advance.
- 6.5 If an employee is eligible for overtime compensation and works more than 40 hours during the regularly scheduled work week, he/she has the option to receive pay at the rate of time and a half.
 - 6.5.1 Straight time will be earned for holiday days worked, unless the weekly total of hours worked exceeds 40 hours.

6.5.2 If an employee works on Thanksgiving Day, Christmas Day, New Year's Day, Labor Day, or Independence Day, he/she will be paid double time.

6.6 Overtime Pay

6.6.1 With the approval of supervisor, hours in excess of 40 per week physically worked (no vacation or sick time during that period) may be requested for pay on a time sheet.

6.6.2 Overtime pay will be established at the rate of time and one-half.

Wylie Independent School District
Business Procedures Manual
Section 11
Capital Assets

1.0 Capital Assets

- 1.1 Capital Assets are defined as any equipment, furniture, machinery, etc. (minor equipment), which cost or has an estimated value of **\$5,000.00 or more** and has a useful life of **one year or more**.
- 1.2 Near year end, the business office reviews purchases for items costing \$5,000 or more.
- 1.3 Any asset purchase of \$5,000 or more is entered into the Asset Management in Skyward.
- 1.4 If the asset has been sold, the disposal of the asset is also recorded in the Asset Management in Skyward by the business office.

2.0 Acquisition of Capital Assets

- 2.1 All equipment, furniture, machinery, etc. in a building purchased with school district, activity, parent organizations funds, or by donation becomes the **property of the Wylie ISD** (Wylie ISD).
- 2.2 Capital Assets can be acquired by a school or department in the following ways:
 - 2.2.1 **Purchases through District funds** – When items are purchased through the District’s standard purchasing procedures, a fixed asset tag will be issued and affixed to the item when it is received in the business office.

- 2.2.2 **Donations** – The principal/department head is responsible for reporting donations to the District’s business office. A fixed asset tag will then be affixed to the item and the information will be entered into Capital Assets system.

3.0 Physical Inventory

- 3.1 In accordance with Governmental Accounting Standards Board (GASB) and Texas Education Agency (TEA) guidelines, the Wylie ISD must conduct an annual physical inventory of all land, buildings, machinery, furniture and equipment and entered into Skyward asset management system.